

# United States Senate

WASHINGTON, DC 20510

## ***Schumer: 4.65 Million New York Cell Phone Users Owed Over \$251 Million In Tax Refunds***

Recent court decisions across the country have invalidated an 1898 telephone excise tax as it applies to certain types of telephone services, most notably cell phones. That means that Upstate New York's estimated 4.65 million cell phone users could each be owed approximately \$54. Each customer could collect a three year refund of the 3% excise tax. Three years is the maximum period allowed for refunds according to the tax code. That means that Upstate New Yorkers are owed about \$251 million in refunds from the IRS.

This study was based on data from the Federal Communication Commission (FCC,) Cellular Telephone Industry Association (CTIA.)

In the **Capital Region** there are an estimated **565,000 cell phone** customers who could be owed over **\$30 million** collectively in tax refunds.

County	Estimated Cell Phone Users	Three Year Refund Owed Capital Region Cell Phone Customers
Albany	167,902	\$9,066,711
Montgomery	28,334	\$1,530,012
Rensselaer	86,947	\$4,695,120
Saratoga	114,362	\$6,175,545
Schenectady	83,536	\$4,510,963
Schoharie	18,002	\$972,094
Fulton	31,392	\$1,695,147
Washington	34,794	\$1,878,873
<b>Capital Region Total</b>	<b>565,268</b>	<b>\$30,524,464</b>

In **Central New York** there are an estimated **476,000 cell phone** customers who could be owed over **\$25 million** collectively in tax refunds.

County	Estimated Cell Phone Users	Three Year Refund Owed Central New York Cell Phone Customers
Cortland	24,785	\$1,338,416
Madison	35,415	\$1,912,405
Oneida	120,089	\$6,484,816
Onondaga	233,751	\$12,622,573
Oswego	62,412	\$3,370,263
<b>Central New York Total</b>	<b>476,453</b>	<b>\$25,728,474</b>

In the **Hudson Valley** there are an estimated **1,560,000 cell phone** customers who could be owed over **\$84 million** collectively in tax refunds the illegal excise tax.

County	Estimated Cell Phone Users	Three Year Refund Owed Hudson Valley Cell Phone Customers
Columbia	35,964	\$1,942,033
Dutchess	193,304	\$10,438,389
Greene	27,471	\$1,483,442
Orange	235,543	\$12,719,334
Putnam	66,064	\$3,567,459
Rockland	197,860	\$10,684,417
Sullivan	42,161	\$2,276,673
Ulster	122,647	\$6,622,928
Westchester	637,187	\$34,408,082
<b>Hudson Valley Total</b>	<b>1,558,199</b>	<b>\$84,142,758</b>

In the **Rochester/Finger Lakes** region there are an estimated **647,000 cell phone** customers who could be owed over **\$35 million** collectively in tax refunds.

County	Estimated Cell Phone Users	Three Year Refund Owed Rochester/FL Cell Phone Customers
Cayuga	41,801	\$2,257,261
Livingston	33,451	\$1,806,330
Monroe	382,378	\$20,648,431
Ontario	52,116	\$2,814,290
Schuyler	9,804	\$529,429
Seneca	17,338	\$936,243
Tompkins	49,216	\$2,657,638
Wayne	48,758	\$2,632,921
Yates	12,803	\$691,358
<b>Rochester/FL Total</b>	<b>647,665</b>	<b>\$34,973,901</b>

In the **North Country** region there are an estimated **279,662 cell phone** customers who could be owed over **\$15 million** collectively in tax refunds.

<b>County</b>	<b>Estimated Cell Phone Users</b>	<b>Three Year Refund Owed North Country Cell Phone Customers</b>
Clinton	37,550	\$2,027,710
Essex	18,260	\$986,038
Franklin	24,033	\$1,297,781
Hamilton	3,066	\$165,566
Herkimer	32,858	\$1,774,320
Jefferson	56,986	\$3,077,265
Lewis	13,741	\$742,038
St. Lawrence	57,085	\$3,082,580
Warren	36,083	\$1,948,466
<b>North Country</b>	<b>279,662</b>	<b>\$15,101,763</b>

In the **Southern Tier** there are an estimated **335,000 cell phone** customers who could be owed over **\$18 million** collectively in tax refunds.

<b>County</b>	<b>Estimated Cell Phone Users</b>	<b>Three Year Refund Owed Southern Tier Cell Phone Customers</b>
Allegany	25,463	\$1,374,990
Broome	102,273	\$5,522,761
Chemung	47,356	\$2,557,246
Chenango	26,215	\$1,415,584
Delaware	24,508	\$1,323,435
Otsego	31,455	\$1,698,557
Steuben	51,338	\$2,772,226
Tioga	26,410	\$1,426,131
<b>Southern Tier Total</b>	<b>335,017</b>	<b>\$18,090,929</b>

In **Western New York** there are an estimated **787,000 cell phone** customers who could be owed over **\$42.5 million** collectively in tax refunds.

<b>County</b>	<b>Estimated Cell Phone Users</b>	<b>Three Year Refund Owed Western New York Cell Phone Customers</b>
Cattaraugus	42,817	\$2,312,121
Chautauqua	71,273	\$3,848,715
Erie	484,635	\$26,170,298
Genesee	31,392	\$1,695,190
Niagara	112,121	\$6,054,559
Orleans	22,969	\$1,240,322
Wyoming	22,580	\$1,219,346
<b>Western New York Total</b>	<b>787,788</b>	<b>\$42,540,550</b>

*\*Sources. FCC data gives an average market penetration as a percentage of the population for cell phones in every region of the state. These estimates are based on the percentage of cell phone penetration and population data from the US Census The average cell phone bill is approximately \$50 a month, according to the CTIA, and the average refund over three years is based on that data.*